



Republic of the Philippines  
**Department of Education**  
REGION VII – CENTRAL VISAYAS  
**DIVISION OF CITY SCHOOLS – TAGBILARAN CITY**

**Office of the Schools Division  
Superintendent**

May 17, 2023

DIVISION MEMORANDUM

No. 111, s. 2023

**COMMISSION ON AUDIT (COA) NEWLY DESIGNATED AUDITORS**

To: Assistant Schools Division Superintendent  
Chief, CID and SGOD  
Public Elementary and Secondary School Heads  
Teaching and Non-teaching Personnel  
All Others Concerned

1. Pursuant to COA Office Order No. 2023-387 dated April 12, 2023 and communication from Visitacion Q. Mendoza, Director IV, Commission on Audit (COA) Regional Office VII, introduces the following newly designated Auditors:

Name	Position	Designation
Ruby Lee C. Belandres	State Auditor IV	OIC- Supervising Auditor
Monena A. Ciño	State Auditor III	OIC- Audit Team Leader

2. Immediate dissemination of said Memorandum is desired.

**WILFREDA D. BONGALOS PhD, CESO V**  
Schools Division Superintendent

WDB/JAAL/ADMIN/ATM/art



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